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Please amend the application as follows:

Please cancel claims 21, 22, 25 and 26;

Please amend claims 19, 23, 24 and 27 as follows:

1-18. (Cancelled)

19. (Presently Amended) A process for obtaining mammalian insulin secreting cells in vitro, comprising:

a) preparing mammalian pancreatic tissues from a previously removed pancreas;

b) dissociating the pancreatic tissues into isolated pancreatic cells;

c) eliminating endocrine cells from the isolated pancreatic cells to obtain exocrine cells;

d) inducing dedifferentiation of the ~~isolated pancreatic~~ exocrine cells into ductal precursor cells; and

e) inducing redifferentiation of the ductal precursor cells into insulin secreting cells,

wherein the elimination of endocrine cells in part (c) is carried out by means of density gradient centrifugation, and wherein exocrine cells devoid of endocrine cells are recovered in a pellet as a result thereof.

20. (Previously presented) A process according to Claim 19, wherein the dissociation of the pancreatic tissues is carried out by enzymatic digestion.

21. (Cancelled)

22. (Cancelled)